**C – 3844**

Reg. No. : .......................................

Name : .......................................

**Fourth Semester B.Com. Degree Examination, July 2017**
**First Degree Programme Under CBCSS**
**Core Course : CO 1443/CC 1444**
**CORPORATE ACCOUNTING**
**(Common for Commerce/Commerce with Computer Application)**
**(2014 Adm.)**

Time : 3 Hours

Max. Marks : 80

## PART – A

Answer **all** questions. **Each** question carries **one** mark.

1. What do you mean by interim dividend ?

2. What is fictitious asset ?

3. What is goodwill ?

4. What is included in AS 14 ?

5. What do you mean by absorption ?

6. What do you mean by purchase consideration ?

7. How would you treat accumulated losses of vendor company ?

8. What is meant by Realisation Account ?

9. What is IFRS ?

10. What do you mean by forfeiture of shares ?

(10×1=10 Marks)

## PART – B

Answer **any 8** questions in a paragraph. **Each** question carries **2** marks **each**.

11. What is sub-division of shares ?

12. Bring out two points of differences between internal reconstruction and external reconstruction.

P.T.O.

13. Give the names of various methods of calculating purchase consideration.

14. What do you mean by amalgamation in the nature of purchase ?

15. What do you mean by intrinsic value ?

16. How will you treat liquidation expenses of the transferor company ?

17. What are capital profits ? Give two examples.

18. What is the difference between paid up capital and called up capital ?

19. Distinguish between capital reserve and reserve capital.

20. What is EBIT ?

21. Write a note on the scope of accounting standards.

22. What is diluted EPS ?                                    **(8×2=16 Marks)**

## PART – C

Answer **any 6** questions. **Each** question carries 4 marks.

23. What are the differences between reserves and provisions ?

24. For the year ended 31$^{st}$ March 2013, provision for Income Tax has been made for Rs. 50,00,000. Advance payment of tax for the year amounted to Rs. 45,00,000 and tax deducted at source on the income earned amounted to Rs. 46,000. On November 15, 2013 the assessment was completed and tax liability was determined at Rs. 58,40,000. Advance payment of tax for the year ending 31$^{st}$ March 2014 was Rs. 62,00,000.

    Prepare provision for Income Tax Account and Income Tax Account assuming that provision for Taxation for the year ending 31$^{st}$ March 2014 is Rs. 70,00,000.

25. Calculate the purchase consideration payable by Nandana Ltd. to Keerthana Ltd. who has 50,000 preference shares of Rs. 10 each and 80,000 equity shares of Rs. 10 each if the consideration is payable as follows :

1) Issue one equity share of Rs. 10 each @ Rs. 15 per share for every preference share held in Keerthana.

2) Issue 3 equity shares of Rs. 10 each @ Rs. 15 per share and payment of Rs. 5 in cash for every two equity shares held in Keerthana.

3) Discharge of 15% debentures of Rs. 3,00,000 at a premium of 20%.

26. Following is the Balance Sheet of Naveen Ltd.

| | | | |
|---|---|---|---|
| Equity share capital of Rs. 10 each | 10,00,000 | Goodwill | 3,00,000 |
| General Reserve | 4,00,000 | Fixed Assets | 6,00,000 |
| 12% debentures | 3,00,000 | Stock | 3,70,000 |
| Creditors | 1,00,000 | Debtors | 4,30,000 |
| | | P & L a/c (Dr.) | 1,00,000 |
| | **18,00,000** | | **18,00,000** |

The above company is amalgamated by Navaratna Ltd. For this purpose, the intrinsic value of shares of Naveen Ltd. is estimated at Rs. 8 per share and that of Navaratna Ltd. at Rs. 16 per share (Face value Rs. 10 per share). Calculate purchase consideration and show realisation account.

27. Following is the Balance Sheet of Trinity Ltd. as on 31-3-2015.

| | | | |
|---|---|---|---|
| Equity share capital | 3,00,000 | Land and Buildings | 3,00,000 |
| General Reserve | 1,60,000 | Plant and Machinery | 1,60,000 |

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**Fourth Semester B.Com. Degree Examination, July 2017**
**First Degree Programme under CBCSS**
**Core Course : CO 1442/TT 1442/CX 1442/HM 1442/CC 1443**
**BANKING THEORY AND PRACTICE**
(Common for Commerce/Commerce & Tourism and Travel
Management/Commerce & Tax Procedure and Practice/Commerce &
Hotel Management and Catering/Commerce with Computer Application)
(2014 Adm.)

Time : 3 Hours                                                                 Max. Marks : 80

### SECTION – A

Answer all questions in **one** or **two** sentences **each**. **Each** question carries **one** mark.

1. What is unit banking ?

2. What is ATM ?

3. What do you mean by 'Home Safe Account' ?

4. Define Bank Rate.

5. What is group banking ?

6. What is lead bank scheme ?

7. What do you mean by credit card ?

8. What is garnishee order ?

9. What do you mean by 'NPA' management ?

10. Who is 'holder in course' ?                                            (10×1=10 Marks)

## SECTION – B

Answer **any 8** questions. **Each** question carries **2 marks**.

11. Examine the merits of chain banking system.

12. Write short note on 'Differential interest rate scheme'.

13. What is 'Variable Reserve Ratio' ?

14. What is moral suasion ?

15. Explain the exceptions to the 'Right of general lien'.

16. Write a short note on 'commercial bill market'.

17. What do you mean by 'liquidity' as applied to banks assets ?

18. Examine the essential characteristics of a negotiable instrument.

19. What is 'inchoate' instrument ?

20. Distinguish between a 'drawer' and 'maker' of a negotiable instrument.

21. Examine the merits of 'CORE' banking.

22. What do you mean by 'take out finance' ? Distinguish it from securitization.

**(8×2=16 Marks)**

## SECTION – C

Answer **any 6** questions. **Each** question carries **4 marks**.

23. Write a note on Regional Rural Banks (RRBs).

24. Discuss the defects of indigenous bankers.

25. Write a note on 'Real Time Gross Settlement'.

26. Give a brief account of nationalization of commercial banks.

27. What are the assumptions of bank rate policy ?

28. Examine the precautions to be taken by a banker while opening account in joint names.

29. Which are the modern services provided by banks through internet banking ?

30. Examine the general relationship between banker and customer.

31. Write a short note on 'marking of cheque'. **(6×4=24 Marks)**

## SECTION – D

Answer **any 2** questions. **Each** question carries **15** marks.

32. Define a 'bank'. Examine the characteristics of a commercial bank. What are its primary functions ?

33. Briefly explain the retail credit products and services provided by banks to customers.

34. Write a detailed note on present structure of commercial banking in India.

35. What do you mean by credit control ? What are its objectives ? Discuss 'Open Market Operations' as an instrument of credit control. **(2×15=30 Marks)**

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## Fourth Semester B.Com. Degree Examination, July 2017
### First Degree Programme under CBCSS
#### Core Course : CO 1441/CC 1444
### INDIAN FINANCIAL MARKETS
#### (Common for Commerce/Commerce with Computer Application)
#### (2013 Admn.)

Time : 3 Hours

Max. Marks : 80

### SECTION – A

Answer **all** questions in **one** word to maximum of **two** sentences. **Each** question carries **1** mark.

1. Define financial market.

2. What is a forward market ?

3. What is a money market ?

4. What are certificate of deposits ?

5. What is GSO ?

6. Give the meaning of 'Book-Building'.

7. Who is a stag ?

8. What is insider trading ?

9. What is mutual fund ?

10. What is a Gilt-edged security ?                    **(10×1=10 Marks)**

### SECTION – B

Answer **any eight** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. Enumerate the elements of financial system.

12. List the methods of raising capital from the primary market by a company.

13. Name the money market instruments.

14. Who are the players in Indian money market ?

15. What is NIM ?

16. What is Right Issue ?

17. What is Rigging ?

18. Discuss the objectives of NSE.

19. Distinguish between a physical asset and a financial asset.

20. State the features of T-Bills.

21. Mention the functions of primary market.

22. What is Employees stock option plan ? **(8×2=16 Marks)**

## SECTION – C

Answer **any six** questions in about **120** words **each. Each** question carries 4 marks.

23. Describe the functions of financial system.

24. Write a note on the banking institutions in Indian financial system.

25. Discuss the characteristics of a developed money market.

26. Explain markets for financial guarantees.

27. Point out the requirements of listing.

28. List the steps in dematerialisation at NSDL.

29. What are the different types of financial Derivatives ?

30. What do you mean by stock market indices ? Explain its uses.

31. Identify the main factors that have contributed to the development of Indian capital market. **(6×4=24 Marks)**

## SECTION – D

Answer **any two** questions in **not** exceeding **4** pages **each. Each** question carries **15** marks.

32. Explain the structure of Indian Capital Market.

33. Describe the different types of investors in the capital market.

34. Examine the various classes of mutual funds in India.

35. Explain the features and defects of Indian Money Market. **(2×15=30 Marks)**

Reg. No. : ...............................

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## Fourth Semester B.Com. Degree Examination, July 2017
### First Degree Programme Under CBCSS
### CO 1461.5/CC 1441
### SOFTWARE FOR DATA MANAGEMENT
### (Common for Commerce/Commerce with Computer Application)
### (2014 Adm.)

Time : 3 Hours                                                     Max. Marks : 80

### SECTION – A

Answer **all** questions in **one** or **two** sentences **each**. **Each** question carries **1** mark.

1. What is MS Access ?

2. What is Relational database ?

3. What is primary key ?

4. What is PMT function in Excel ?

5. What is a record ?

6. What is sorting data in Excel ?

7. What is IPMT function in Excel ?

8. What is Relative cell reference ?

9. What is SPSS ?

10. What is string variable in SPSS ?                          **(10×1=10 Marks)**

## SECTION – B

Answer **any eight** questions in **not** exceeding **one** paragraph **each**. **Each** question carries **2** marks.

11. What is cell address ?

12. Explain the procedure creating Query using Query wizard.

13. What is freezing of columns and rows in Excel ?

14. What is Nominal Scale ?

15. What is Numeric variable in SPSS ?

16. What is macro in Excel ?

17. What are the basic elements of Excel chart ?

18. What are many-to-many relationships ?

19. What is multi table query ?

20. What is a foreign key ?

21. What is report wizard in Access ?

22. What is a Parameter Query ?                                    **(8×2=16 Marks)**

## SECTION – C

Answer **any six** questions in **not** exceeding **120** words **each**. **Each** question carries **4** marks.

23. State the advantages of electronic spreadsheets.

24. What is IRR ? How it is used in spreadsheets ?

25. What is the difference between using a filter and query to find records ?

26. Mr. Mohanan, the accountant of a firm entered the numeric data 853569.68 in Excel worksheet as 853570. Mention the name of this format. What steps are involved to do this format ?

27. Discuss Excel SQRT function with an example.

28. Explain how NPV is calculated in Excel.

29. Write a note on logical functions.

30. Students pass a course based on two final exam scores of internal and external. The first score about internal exam is stored in cell A1 and this score must exceed 7 for a pass. The second test score of external exam is stored in cell A2, must exceed 39. Demonstrate how will you use IF function with AND.

31. What is split form ? What is its advantages ?                    **(6×4=24 Marks)**

## SECTION – D

Answer **any two** questions in **not** exceeding **four** pages **each. Each** question carries **15** marks.

32. Discuss how a breakeven chart can be created in MS-Excel with a suitable example.

33. Explain queries, forms and reports in MS-Access.

34. Mr. Rajeev runs a mail-order business for gym equipment. Annual demand for the cycling machine is 25000. The annual holding cost per unit is Rs. 4.50 and the cost to place an order is Rs. 50. Calculate the economic order quantity using Excel.

35. Explain the method of creating database in MS-Access.          **(2×15=30 Marks)**